

EXHIBIT B

Delphi Corporation, et al.
Summary of Hours and Standard Fees Incurred By Professionals
February 1, 2006 through May 31, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Bailey, Carmen	Partner	\$775	3.1	\$ 2,402.50
Doherty, Daniel J.	Partner	\$775	27.4	\$ 21,235.00
Heckler, Brian	Partner	\$775	82.2	\$ 63,705.00
Kitchen, Mark	Partner	\$775	10.3	\$ 7,982.50
Musur, Bob	Partner	\$775	166.9	\$ 129,347.50
Smith, Andrew W.	Partner	\$775	19.7	\$ 15,267.50
Wist, Brenna	Partner	\$775	1.5	\$ 1,162.50
Cecchi, Richard	Partner	\$435	8.0	\$ 3,480.00
Heckler, Brian	Partner	\$435	6.8	\$ 2,958.00
Reynoldson, Ryan	Partner	\$435	6.0	\$ 2,610.00
Silberg, Gary	Partner	\$435	177.0	\$ 76,995.00
Sosna, Marek	Partner	\$435	21.6	\$ 9,396.00
Van Orden, Len	Partner	\$435	5.0	\$ 2,175.00
Westergard, Allen	Partner	\$435	1.0	\$ 435.00
Alexandrou, Anthony	Partner	\$425	12.6	\$ 5,355.00
Gajdziński, Marek	Partner	\$425	4.3	\$ 1,827.50
Karpen, Patrick	Partner	\$425	4.9	\$ 2,082.50
Viegas, Ines	Partner	\$425	8.0	\$ 3,400.00
Des Places, Laurent	Partner	\$425	6.2	\$ 2,635.00
Serrate, Fernando	Partner	\$425	5.0	\$ 2,125.00
Stoffregen, Philip A.	Partner	\$350	7.5	\$ 2,625.00
Klopfer, Jerry	Managing Director	\$775	156.8	\$ 121,520.00
Calvert, James	Director	\$750	1.0	\$ 750.00
Galis, Adrian	Director	\$750	367.1	\$ 275,325.00
Gary, Daniel	Director	\$750	237.7	\$ 178,275.00
Harmening, Thomas	Director	\$750	293.0	\$ 219,750.00
Jay, Diane	Director	\$750	3.5	\$ 2,625.00
Jeavons, David	Director	\$750	249.5	\$ 187,125.00
Kawaguchi, Koichi	Director	\$750	173.8	\$ 130,350.00
Mishler, Robert L.	Director	\$750	1.4	\$ 1,050.00
Voigt, Kevin	Director	\$750	361.3	\$ 270,975.00
Wollmeringer, Peter	Director	\$750	15.1	\$ 11,325.00
Wroan, Michelle	Director	\$750	0.4	\$ 300.00
Field, Karen	Director	\$520	3.5	\$ 1,820.00
Brickley, Douglas	Director	\$345	14.1	\$ 4,864.50
Gonzalez, Annette	Director	\$345	51.0	\$ 17,595.00
Gonzalez, Carlos	Director	\$345	57.3	\$ 19,768.50
Kahn, Pierre	Director	\$345	555.2	\$ 191,544.00
Khan, Adil	Director	\$345	758.7	\$ 261,751.50
Kuntz, Brad	Director	\$345	19.9	\$ 6,865.50
Lahiri, Lahiri	Director	\$345	79.8	\$ 27,531.00
Sloan, Bill	Director	\$345	180.3	\$ 62,203.50
Swatland, Randall	Director	\$345	608.7	\$ 210,001.50
Yong, Doyoung	Sr. Manager	\$520	31.0	\$ 16,120.00
Chiu, W. H.	Sr. Manager	\$375	2.0	\$ 750.00
Hwang, Andrew	Sr. Manager	\$375	6.2	\$ 2,325.00
Kulpinski, Jacek	Sr. Manager	\$345	86.9	\$ 29,980.50

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Montoya, Miguel	Sr. Manager	\$345	100.5	\$ 34,672.50

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Aglira, David	Manager	\$610	57.7	\$ 35,197.00
Brogan, James	Manager	\$610	25.0	\$ 15,250.00
Colwill, Matthew	Manager	\$610	120.5	\$ 73,505.00
Davidson, Paul	Manager	\$610	166.8	\$ 101,748.00
Gohr, Thomas	Manager	\$610	115.5	\$ 70,455.00
Lofing, Melissa	Manager	\$610	37.2	\$ 22,692.00
Loy, Jason	Manager	\$610	524.3	\$ 319,823.00
Morrissey, Chad	Manager	\$610	310.6	\$ 189,466.00
Schroeder, Christopher	Manager	\$610	448.8	\$ 273,768.00
Shirey, Todd	Manager	\$610	219.5	\$ 133,895.00
Yeager, Brian	Manager	\$610	163.6	\$ 99,796.00
Juan, Javier	Manager	\$325	8.0	\$ 2,600.00
Lim, Dongjin	Manager	\$325	33.0	\$ 10,725.00
Neto, Nuno	Manager	\$325	42.7	\$ 13,877.50
Ng, C.W.	Manager	\$325	5.0	\$ 1,625.00
Schaefer, Frank	Manager	\$325	26.8	\$ 8,710.00
Bourke, Peter	Manager	\$325	1.8	\$ 585.00
Modicom, Helene	Manager	\$325	3.1	\$ 1,007.50
Poiron-Crocheton, Florence	Manager	\$325	16.1	\$ 5,232.50
Satkoski, Elizabeth	Manager	\$300	32.0	\$ 9,600.00
Bo, Grant	Manager	\$290	79.3	\$ 22,997.00
Fang, Edwards	Manager	\$290	220.0	\$ 63,800.00
Hai, Doron	Manager	\$290	178.5	\$ 51,765.00
Hayes, Brad	Manager	\$290	705.4	\$ 204,566.00
He, Stan	Manager	\$290	141.0	\$ 40,890.00
Larocca, Leonard	Manager	\$290	915.4	\$ 265,466.00
Monge, Susana Bartolome	Manager	\$290	178.1	\$ 51,649.00
Motta, Xavi	Manager	\$290	53.0	\$ 15,370.00
Panerazi, Guiseppe	Manager	\$290	27.0	\$ 7,830.00
Pasecki, Sergiusz	Manager	\$290	159.0	\$ 46,110.00
Perez, Susana Perez	Manager	\$290	75.7	\$ 21,953.00
Smith, Brandon	Manager	\$290	11.2	\$ 3,248.00
Troester, Jack	Manager	\$290	553.7	\$ 160,573.00
Vyas, Vyas	Manager	\$290	217.8	\$ 63,162.00
Wang, Ivy	Manager	\$290	109.4	\$ 31,726.00
Wochna, Kamil	Manager	\$290	167.7	\$ 48,633.00
Xu, Susana	Manager	\$290	85.6	\$ 24,824.00
Arosteguy, Maria	Senior Associate	\$470	146.5	\$ 68,855.00
Bodie, Matthew J	Senior Associate	\$470	204.2	\$ 95,974.00
Holt, Margaret	Senior Associate	\$470	4.1	\$ 1,927.00
Jain, Atul	Senior Associate	\$470	181.1	\$ 85,117.00
Pennington, Trey	Senior Associate	\$470	163.2	\$ 76,704.00
Tollefsrud, Kari	Senior Associate	\$470	95.9	\$ 45,073.00
Ye, Min	Senior Associate	\$470	47.0	\$ 22,090.00
Burszewski, Mariusz	Senior Associate	\$210	73.5	\$ 15,435.00
Gigli, Matteo	Senior Associate	\$210	191.1	\$ 40,131.00
Gimbert, Chris	Senior Associate	\$210	839.1	\$ 176,211.00

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Hadden, Sara	Senior Associate	\$210	11.0	\$ 2,310.00

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Heal, Josh	Senior Associate	\$210	9.1	\$ 1,911.00
Jain, Amit	Senior Associate	\$210	235.4	\$ 49,434.00
Jones, Kevin	Senior Associate	\$210	771.6	\$ 162,036.00
Sellers, Monica	Senior Associate	\$210	220.8	\$ 46,368.00
Sethia, Ravi	Senior Associate	\$210	198.2	\$ 41,622.00
Soga, Drew	Senior Associate	\$210	5.5	\$ 1,155.00
Sternbaum, Nili	Senior Associate	\$210	27.3	\$ 5,733.00
de Forges, Arielle	Staff Senior	\$225	28.7	\$ 6,457.50
Bordeleau, Dereck	Associate	\$385	116.1	\$ 44,698.50
Charles, Evlon	Associate	\$385	7.0	\$ 2,695.00
Chow, Calvin	Associate	\$385	30.5	\$ 11,742.50
Elder, Michael	Associate	\$385	306.6	\$ 118,041.00
Guth, Tony	Associate	\$385	177.5	\$ 68,337.50
Hoder, Ross	Associate	\$385	45.5	\$ 17,517.50
Honda, Sayaka	Associate	\$385	29.6	\$ 11,396.00
Lane, Robert	Associate	\$385	131.9	\$ 50,781.50
Lelchuk, Simone	Associate	\$385	116.7	\$ 44,929.50
Macapagal, Catherine	Associate	\$385	165.9	\$ 63,871.50
Moore, Ursula	Associate	\$385	128.4	\$ 49,434.00
Mordini, Richard	Associate	\$385	192.8	\$ 74,228.00
Nemitz, Haydn	Associate	\$385	24.2	\$ 9,317.00
Prakash, Nalini	Associate	\$385	76.2	\$ 29,337.00
Akpınar, Fatih	Associate	\$150	171.9	\$ 25,785.00
Alvarez, Estefania Dude	Associate	\$150	51.3	\$ 7,695.00
Azarov, Ivan	Associate	\$150	306.8	\$ 46,020.00
Broekhuizen, Jason	Associate	\$150	14.2	\$ 2,130.00
Cantrell, Josephine	Associate	\$150	192.8	\$ 28,920.00
Ghrist, Mary	Associate	\$150	634.5	\$ 95,175.00
Horvath, Jason	Associate	\$150	450.3	\$ 67,545.00
Jarzebska, Anna	Associate	\$150	102.5	\$ 15,375.00
Jonna, Vincent	Associate	\$150	78.0	\$ 11,700.00
Lauria, Matt	Associate	\$150	207.0	\$ 31,050.00
Li, Li	Associate	\$150	557.9	\$ 83,685.00
Lyons, Jennifer	Associate	\$150	68.2	\$ 10,230.00
Nowicki, Jaroslaw	Associate	\$150	156.0	\$ 23,400.00
Razzanelli, Caterine	Associate	\$150	71.0	\$ 10,650.00
Reid, Carol	Associate	\$150	22.0	\$ 3,300.00
Segura, Ana Valverde	Associate	\$150	158.4	\$ 23,760.00
Staderini, Caterina	Associate	\$150	58.5	\$ 8,775.00
Sukurs, John	Associate	\$150	679.1	\$ 101,865.00
Terenzoni, Paulo	Associate	\$150	20.4	\$ 3,060.00
Vo, Luan	Associate	\$150	133.0	\$ 19,950.00
Xu, Jia	Associate	\$150	370.6	\$ 55,590.00
Zhang, Arthur	Associate	\$150	114.9	\$ 17,235.00
Belanger, Marcus	Paraprofessional	\$100	72.9	\$ 7,290.00
Ozel, Okan	Paraprofessional	\$50	1.0	\$ 50.00
Taylor, Lolita	Support Staff	\$50	16.1	\$ 805.00

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Quezada, Maribel	Support Staff	\$50	12.0	\$ 600.00
Nichols, Kathleen	Support Staff	\$50	9.0	\$ 450.00
Handman, Pamela	Support Staff	\$50	8.0	\$ 400.00
Meyer, J. Patricia	Support Staff	\$50	1.5	\$ 75.00
Weddell, Carolyn	Support Staff	\$50	1.0	\$ 50.00
Less 50% Travel				<u>\$ (7,965.00)</u>
Subtotal Hours and Fees			<u>20,979.5</u>	\$ 7,396,004.00

TAX - International Executive Services (non-hourly fee)

Category	Number of Employee Tax Returns	Monthly Calculations	Cost per Amended Tax Return	Payments at Host	Completed Tax Returns (50%)	Total Compensation
US Inbound Expatriates	142			\$375		\$ 53,250.00
US Inbound Expatriates	8		\$800			\$ 6,400.00
US Inbound Expatriates	120				\$875	\$ 105,000.00
US Outbound Expatriates	232			\$375		\$ 87,000.00
US Outbound Expatriates	259				\$875	\$ 226,625.00
US Outbound Expatriates	3		\$800			\$ 2,400.00
Non-US Expatriates	286			\$375		\$ 107,250.00
Mexico Border Employees	77		\$375			\$ 28,875.00
Mexico Border Employees	3		\$750			\$ 2,250.00
Mexico Border Employees	165				\$375	\$ 61,875.00
Mexico Border Employees	504		\$120			\$ 60,480.00
Monthly						
Mexico Border Employees	1,019		\$40			\$ 40,760.00
Monthly						
Mexico Border Employees	1		\$80			\$ 80.00
Monthly						
Mechatronics Monthly	9	\$40/month for 6 months				\$ 2,160.00
Mechatronics Monthly	2	\$40/month for 2 months				\$ 160.00
Mechatronics Monthly	1	\$40/month for 4 months				\$ 160.00
Mechatronics Monthly	9	\$40/month				\$ 360.00
						\$ 785,085.00
Subtotal Fees						\$ 8,181,089.00
Agreed upon Rate Discount (per IES and Advisory/Valuation Engagement Letters)						\$ (798,046.00)
Adjusted Discounted Fees						\$ 7,383,043.00
Out of Pocket Expenses						\$ 430,790.04
Net Requested Fees & Out of Pocket Expenses						\$ 7,813,833.04